

Business Professional Deductions

Client's Name: _____

Tax Year: 20_____

The purpose of this worksheet is to help you organize your tax deductible business expense. In order an expense to be deductible, it must be considered an "ordinary and necessary" expense. You may include other applicable expenses. Do not include expenses for which you have been reimbursed, expect to be reimbursed, or are reimbursable.

Professional	
Dues	
E & O Insurance	
Legal & Professional	
Licenses	
Memberships	
Publications	
Seminars	
Continuing Education	
Resumes	
Other: _____	
Other: _____	
Other: _____	
Other: _____	

Miscellaneous	
Business Cards	
Clerical	
Computer Supplies	
Customer Lists	
Gifts	
Office Supplies	
Postage	
Photocopying	
Printing	
Repairs	
Shipping	
Stationery	
Other: _____	
Other: _____	
Seminar Fees	
Textbooks	
Other: _____	
Other: _____	
Other: _____	
Other: _____	

Equipment	
Attache Case	
Calculator	
Camera	
Desk	
Chair	
Filing Cabinet	
Software	
Tape Recorder	
Telephone	
Vestments	
Vestments - cleaning	
Vestments - repairs	
Other: _____	
Other: _____	
Other: _____	
Other: _____	

Telephone	
Long Distance	
Faxes	
Pay Phone	
Cellular Phone (Base Fees)	\$480
Cellular Phone Purchase	
2nd Line	
Answering Service	
Other: _____	
Other: _____	

The IRS/FTB requires that the taxpayer(s) be advised that it is their individual responsibility to keep or maintain actual receipts and completed personal checks used for the acquisition of any item or services expensed on their individual income tax return. While Lopez & Associates Income Tax Services does not require to view these receipts/invoices/checks, it will be necessary to produce these receipts if audited or questioned by the IRS/FTB to prove the expenses.

Signature: _____

Date: _____